



Thinking Schools Academy Trust
“Transforming Life Chances”

Expenses policy

This policy was adopted	March 2026
The policy is to be reviewed	March 2027 (Every 2 years)

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The principles of this policy are:

- To ensure staff are reimbursed on a timely basis for all reasonable expenses incurred wholly, necessarily and exclusively in the course of the Trust's business;
- That staff should not incur any personal financial benefit through their employment with the Trust other than their agreed salary. Any breach of this principle may lead to disciplinary action;
- To ensure staff are aware that only by complying with the policy can the academy make reimbursements of expenses without deduction of tax;
- To recognise there are situations where an employee may be entitled to benefits in addition to their salary; this policy sets out the relevant provisions in this regard
- To ensure the Trust complies with its legal and tax obligations;
- To ensure staff are aware that public relations and perceptions require the Trust not only has a rigorous, effective and transparent staff expenses policy in place but also that no misleading or unfortunate impression can be created in the application of this policy.
- To instruct Internal auditors will be requested to carry out periodic reviews of the application of this policy
- To establish that the CEO is the Accounting Officer of the Trust and is accountable to Parliament for Regularity compliance of the Trust i.e. ensuring public funds are used for their intended purpose. The CEO is therefore ultimately responsible for the application of this policy and responsible for delegation of authoritative responsibility in respect of this policy
- To outline the claims procedures and ensure that the Trust manages this part of its financial transactions with due diligence. The policy and procedure are mandatory to all staff. They provide guidance to all individuals claiming reimbursement of travel, subsistence or other expenses incurred in connection with Trust business.
- To make this applicable to governors, directors, trustees, members of committees, full and part time members of staff, agency staff working for the Trust, other temporary staff, and volunteers.

- Payments to members of staff for personal expenditure (i.e. mileage, subsistence etc.) must be made using a travel and expenses claim form (Appendix 1, accessible via the Trust Intranet).
- The procedures for the reimbursement of expenses incurred by staff while engaged on school business are set out below. All staff wishing to claim reimbursement of expenses should pay particular attention to these procedures, which also include mileage, and subsistence rates.
- Supporting documentation (e.g. receipts, proof of stay, and other supporting information) must be attached to the travel and expenses claim form.
- Before any expenses are paid they will require approval and authorisation. The relevant Line Manager must approve all travel claims. Claims which are not authorised in compliance with these procedures will not be processed and will be returned unpaid.
- Payment will be made via BACS transfer direct to the bank details provided or held on file.

- Personal clubcards/ reward cards should not be used when buying on behalf of the school, as this can be viewed as a benefit.
- Any claims suspected of being fraudulent will be investigated and referred to TSAT's directors.
- All claims must be submitted within 3 months of expense incurred
- Any claims containing alcohol will not be authorised

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CAR MILEAGE

- Members of staff who have to use their own private car on Trust business must seek prior authority to do so from their Line Manager.
- Before travelling, staff members are required to compare standard class public transport costs, and, if cheaper and practical, should opt for rail travel when a direct rail service is available.
- A personal car should only be used for travel if it is calculated to be cheaper than hiring a vehicle. Please consider that if you are staying overnight and looking to hire a car for more than one day, it would likely be cheaper to use your own car (if your insurance permits), when the pool car isn't available. The average cost of vehicle hire and petrol to/from Medway/Portsmouth is about £65. This is roughly the same as 150 miles at 45p per mile.
- To help make best use of Trust resources, availability of the Trust pool cars should always be checked prior to using a personal car. The availability of the cars can be checked by using the appointment calendar in Outlook.
- Journeys in excess of 150 miles in a personal car must be approved in advance by the Headteacher/ Head of Business Operations/ TSFE Service Lead for your school or Service, before commencing.
- Staff authorised to use their own car on Trust business must claim on the travel and expenses claim form and confirm that they have observed the three bullet points above. Without this confirmation the maximum mileage payable will be 150 miles.
- The Trust policy is to reimburse all mileage at HMRC approved rate.
- The mileage rates payable by the Trust include an element to defray the cost of insurance as well as vehicle depreciation, fuel etc.
- Normally mileage claims will be paid only for journeys which start and end at school or from home to the destination, whichever is the shorter distance. If travelling directly from or to home the normal mileage which would have been travelled from home to school must be deducted from the total mileage claim for the journey.
- Full details of all journeys including the date, reason for the journey, starting point and destination should be shown on the travel and expenses claim form (see Appendix 1).
- The school will not, under any circumstances, reimburse parking or speeding fines.

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INSURANCE

- Driving licence, MOT certificates, and an individual business insurance policy must be held & declared to be valid on any mileage expense claims (i.e. use of a personal vehicle). These may be audited by the finance department prior to payment of a claim
- Pool Cars are covered by specific Trust insurance – please refer to the Company Car policy for more details that is available on the Trust website.

5 PUBLIC TRANSPORT

- Wherever possible and if practical, employees should travel by train, bus, or car share when making the same journey.
- Where staff use public transport, reimbursement will be on a receipts basis, provided the expenses are reasonable.

6 RAIL TRAVEL

- Wherever possible employees should travel by train at 2nd class passenger rate. Staff may choose to travel at 1st class public transport but they will only be reimbursed the cost of 2nd class travel.
- The school is only liable for the costs relating to a member of staff's travel. Any accompanying persons will be responsible for their own costs. The exception to this is where their attendance is required as a representative of the school and in such circumstances, prior approval must be obtained from the Headteacher/ Head of Business Operations/ TSFE Service Lead.

7 HOTEL AND OVERNIGHT STAYS

- Overnight expenses are paid where staff cannot reasonably be expected to make the return journey to and from a meeting or other detached duty workplace in the same day. e.g.
 - For the night preceding the engagement, if the employee's start time means that they would need to leave home before 07:00.
 - For the night following the engagement, if the finish time means the employee would arrive home after 21:00.
 - Any overnight sustenance allowance must be claimed in line with the expenses policy section: "SUBSISTENCE ALLOWANCE: DAILY AND OVERNIGHT".
 - For engagements taking place over consecutive days where the cost of overnight accommodation is broadly similar to the cost of travel, or where the duration of travel is significant and so likely to impact on employee's ability to work effectively throughout the engagement. This does not include Saturday.
 - For the night(s) between successive engagements where the accommodation costs are broadly similar to the cost of travel.
- The Trust expects claimants to use hotels at which discounts have been negotiated or to use centralised booking arrangements where these are available. However, the preference of individual claimants in their choice of hotel will be considered, subject to the overriding consideration of value for money.
- Hotels will be of a reasonable quality and shall include breakfast with times suitable for the employee's work, unless otherwise specified. Should an employee not require breakfast, they should notify the team at the time of booking.

- Hotels may be located up to a 10-mile travel radius of the location, subject to appropriate timeliness and transportation availability.
- For city centre locations (e.g. London), branded hotel options within a 3 mile radius of the original request will be considered, ensuring there is a tube/ tram station (or equivalent) within 0.5 miles of the hotel
- Parking will be included or reimbursed for an overnight stay if required. Employees shall ensure that parking charges are reasonable and appropriate.
- Considerations may be applied in certain circumstances and claimants should discuss this with their authorising manager in advance, for example when:
 - discounted accommodation is not available.
 - claimants have disabilities.
 - where the type of transportation used adds additional travel costs.
 - there are other practical needs e.g.
 - where an employee travelling alone may require additional safety and security.
 - where tools/equipment are transported and may require additional safety and security.
 - where the time, travel, type and/or length of work being undertaken results in additional requirements.
 - where an employee needs to stay in a particular hotel for business reasons (e.g., it is the venue of an official meeting, conference, or event).

7.1 BOOKINGS

- Employees shall consider if travel is absolutely necessary before submitting a booking.
- Hotels may only be booked through finance team or via a Trust credit card, unless it is necessary to arrange a hotel outside of normal operating times (e.g., emergency out of hours booking) or where a hotel must be booked by a third-party conference or event organiser.
- When booking a hotel personally using a Trust credit card, the expenses policy and value for money must be considered as a core element to the booking.
- Hotel bookings should be made with 7 days' notice, unless there is an overriding business need (e.g., Ofsted call, unexpected materialisation of risk/work).
- Bookings should be submitted to the finance team or other authorised persons using the online form, upon which:
 - The area to be visited shall be provided, rather than a specific hotel.
 - The number of rooms required shall be specified, to ensure all members of your team are in the same hotel.
- Employees shall, at their personal additional cost, have the option of selecting an alternative hotel which is more expensive than the one proposed by the Trust. In such instances, the employee can personally book the hotel and claim back the cost of the original hotel through the expenses process.

- Booking cancellations must be communicated to Finance in writing at least 48 hours prior to the check-in date (though may still be charged dependant on provider)
 - Where booked by an individual cardholder on a Trust credit card, the cardholder must ensure cancellation is processed and documented.
 - It is the responsibility of the individual travelling to notify affected parties if travel plans change.

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SUBSISTENCE ALLOWANCE: DAILY AND OVERNIGHT

- The subsistence rates listed below represent the maximum permissible rates available.
- Where staff travel on school business and an overnight stay is necessary, an overnight subsistence allowance may be claimed.
- The reasonable costs of accommodation may be claimed, when supported by receipts.
- The school will only bear the cost of accommodation required for business purposes and will not meet the costs of any extensions to a stay for personal reasons or for accommodation provided to a spouse or other family members.
- While staying away from home, other than accommodation, travel, and the food allowance listed below, TSAT will not cover any other incidentals (including, but not limited to: newspapers, drinks, hotel videos, fitness facility charges)
- Hotel costs must be at a reasonable price for the area. If a room is to cost over £150 a night, this must be approved by the Headteacher/ Head of Business Operations/ TSFE Service Lead, or Finance Director prior to booking.
- Hotel bookings should always be made in advance with prior approval from the budget manager, unless in exceptional circumstances. This will enable the Trust to benefit from lower prices when using providers with preferential rates.
- Where a member of staff has a meeting that requires them to leave home before 7am, they may stay at a hotel the night before the meeting. This is only applicable if it is shown that the meeting cannot be arranged at a different time to avoid early departure on the day.
- Subsistence
 - Lunch - TSAT will pay for a working lunch only (which may be collected from the school canteen under the duty meal scheme where applicable). A working lunch must be approved by your line manager prior to purchase.
 - Evening meal - When working away from home & staying overnight (over 75 miles or where it would be unreasonable to travel between the locations over multiple days), you will be reimbursed with a meal allowance payment of £25 per night – for this rate, you are expected to be away from your usual working location for over 24 hours.
 - Any food allowance is only payable when an employee has incurred a cost on a meal. If no purchase is made, no allowance should be claimed. (Rules per HMRC guidance: <https://www.gov.uk/hmrc-internal-manuals/employment-income-manual/eim30240>)
 - Claims may be subject to audit, and receipt request – please retain receipts from purchases related to claims.
 - In occasions where an employee is expected to work on a site over 75 miles away from their usual working location, and total time away is at least 10 hours, a meal allowance of up to £10 can be claimed, based on receipt value.

- This can only be claimed where meal spend has occurred during the time away from home, with a receipt provided (i.e. claims cannot be made for days other than those travelled, or where receipts are not provided).
- NOTE: Only 1 rate may be claimed, for example: if you are away from your usual working location and claim the £25 allowance, you cannot also claim the £10 allowance.
- An authorised expense claim will need to be submitted to claim for any subsistence payment, which will be paid via BACS. (This cannot be used in addition to any expenses claimed via hotel room service/ similar payments).
- Breakfast in a hotel will be paid for at the hotel's basic breakfast rate, where an overnight stay has occurred.
- Meals which are not purchased in line with the expenses policy will not be approved.
- Whilst the expenses policy will cover the vast majority of claims, at times it is expected that unusual circumstances may lead to claims outside of the expenses policy (e.g. during periods of Ofsted/ unexpected external pressures) – in these situations all receipts must be held, and the Finance Director will have discretion on approval of payments.
 - The testing factors will be:
 - Value for Money
 - Necessity
 - Reasonableness
 - Business expense vs Personal benefit (checking that this does not constitute taxable income)

9 ENTERTAINING

- The general principle regarding the reimbursement of entertainment expenditure is that staff members will be reimbursed reasonable entertaining costs for themselves and guests where guests are present for a professional purpose, their presence is considered to be beneficial to the school and where prior approval from has been granted.
- Expenses for entertaining will only be reimbursed for staff who have a valid reason for being present. An appropriate cost for entertaining is considered to be £15 per head for lunch and £25 for dinner, and gratuities.
- While entertaining, alcohol continues to be a prohibited purchase.
- It is stressed that no reimbursement of entertaining expenses will be made unless the above guidelines are followed. In addition it should be noted that under no circumstances will the school contribute to the cost of entertaining when only members of staff are involved.
- The following information should be included on/with expense claim forms regarding entertaining expenditure:
 - names of attendees
 - the organisation they represent
 - the purpose of the entertainment (e.g. negotiation of contract)
 - appropriate receipts.

10 FOREIGN VISITS (THIS COULD INCLUDE SKI TRIPS, CULTURAL TRIPS, RETURN EXCHANGE VISITS)

- While abroad a maximum of £10 per day per person may be claimed for additional expenses such as coffee, tea etc.
- If staying with a foreign family then up to £20 may be spent on gifts for the foreign family. Receipts are required for this.

11 MISCELLANEOUS EXPENSES

TELEPHONE CALLS AND IT RELATED EXPENSES

- Home and telephone calls – if staff are required to make excessive business calls on their home or mobile telephones and incur additional costs as a result this can be reclaimed using the expenses claim form. This must be pre-authorised by the Headteacher/ Head of Business Operations/ TSFE Service Lead or Finance Director prior to usage. The claim must have attached the appropriate bill to the staff expenses claim form with the relevant business calls highlighted and only these will be reimbursed.
- Broadband and Internet Connections – The Trust will not reimburse staff for personal broadband or internet connections as the Trust cannot demonstrate sole and exclusive business use to satisfy HM Revenue and Customs guidelines.
- The Trust recognises there will be exceptional cases where it is an absolute necessity for staff to work from home, using a dedicated 3G or 4G internet dongle. In these circumstances the Trust will arrange for direct provision of the service, following approval by the Principal, or TSFE Service Lead.

12 INTERVIEW EXPENSES

- Expenses will be paid to candidates who incur unreasonable expenses and will be reimbursed in the first month's salary for successful candidates or by BACS for unsuccessful candidates. These expenses must be agreed in advance of any travel/ purchase.
- Please note that for candidates travelling from abroad travel expenses will only be paid from the first point of arrival in England and, in exceptional circumstances, one night's bed and breakfast accommodation will also be paid.

EXPENSES CLAIMABLE

- Subsistence – only claimable on an overnight stay at a fixed rate(see above)
- Public Transport (trains, buses, ferries)
- Taxis
- Airfare (internal flights only, as long as this is the overall cheapest option for the full journey. Proof of this will be required.)
- Car Parking
- Congestion Charge
- Toll Charge
- Telephone calls
- Interview expenses to the successful candidate
- Eye tests for DSE users
- Relocation expenses on senior appointments (see Annex 1)

EXPENSES NOT CLAIMABLE (NON-EXHAUSTIVE LIST)

- Employees acting as agents for the school – where an employee pays for any goods and services which are not specifically consumed by the employee then the reimbursement should be made via invoice through the finance team.
- Parking tickets, driving fines or penalties, or any expense relating to societal laws or restrictions being broken.
- Payments made to a related party without specific prior approval to procure from the related party from the Headteacher/ TSfE Service Lead.
- Claims not made in relation to business activities

15 STAFF BENEFITS

- There are certain staff benefits which have been agreed with the Board and are made in addition to salary:
 - Free tea and coffee in the staff room
 - Reduced gym membership fees

16 CASH ADVANCES

Members of staff who are about to do extended work or to embark on extended travel on behalf of the Trust, and who will be required to incur expenditure while on the trip or doing business for the Trust may claim a cash advance.

- Only the Headteacher/Principal, or TSfE Service Lead can authorise cash advances.
- Requests for cash advances should be made well in advance of the work or travel to allow for payment before the travel/work date.
- Claimants must state:
 - That it is an advance
 - How much is required
 - The purpose for which this is required
 - The planned dates of travel/work
- The requirement for authorisation for cash advances is the same as for other expenses claims
- Within 21 days of returning from the travel or completing the work claimants must provide an expenses claim and/or reimbursement of the advance to the Central Finance Team.
- In cases where receipts are not received, or evidence does not support appropriate use of the advance, the cash advance will be recovered through payroll.

17 EYECARE VOUCHERS

- Under the Health and Safety (Display Screen Equipment) Regulations 1992, employers have a legal obligation to provide basic eyecare benefits to employees using computer

screens and other similar devices. This needs to cover the cost of an eye and eyesight test plus the cost of glasses if required for visual display unit (VDU) work.

- The Trust operates our eyecare voucher scheme through Specsavers, therefore the Trust will provide you with a voucher under this scheme if requested, please email: hr@tsatrust.org.uk or speak to your line manager.
- This is the Trust scheme; therefore, no other expenses will be paid in relation to eyecare outside of this.

18 TRAINING COURSES

- The Trust provides training courses to enable employees to improve their effectiveness at work.
- All costs and expenses of in-house training courses are borne by the Trust.
- Where it is necessary for staff to travel to attend such courses, any travel and subsistence expenses incurred may be claimed as business expenses under the rules indicated in the sections 5 and 9 of this policy.
- The Trust will also meet the cost of external courses where the training leads to the acquisition or improvement of knowledge, skills or personal qualities which are likely to prove useful in carrying out the member of staff's current or potential duties of their employment.
- These courses for which the Trust will pay, must be authorised by the Principal, or TSfE Service Lead, before the training takes place. A request may be refused but in this case the Principal or TSfE Service Lead will give reasons.

18.1 TRAINING REPAYMENTS

External training agreed by the Trust, unless deemed essential to the role specification, is repayable to the Trust by the completing employee in the following circumstances:

- The employee leaves during the course
- The employee failing to complete the course of study (including non-attendance/ failure to obtain the qualification)
- The employee leaves within 24 months of obtaining the qualification

Repayments are subject to the discretion of the Headteacher/ TSfE Service Lead.

19 CAR PARKING

Parking costs incurred in the course of Trust business travel may be claimed via the expenses system, but the costs of parking otherwise at the normal place of work may not be claimed.

20 USING PERSONAL TRANSPORT ON TRUST BUSINESS

Note: No tax or NIC liability arises in respect of mileage claimed for the use of the employee's own car under the above rules and details need not be reported in personal tax returns.

21 HIRED VEHICLES

The cost of fuel used for Trust business purposes in cars and vans hired by the Trust should be entered on the staff expenses claim form under travel at receipted cost. A payment per mile does not apply for non-personal vehicles.

22 PROFESSIONAL SUBSCRIPTIONS AND MEMBERSHIP OF PROFESSIONAL BODIES

Normally personal professional subscriptions for members of staff are the personal responsibility of individual members of staff. No reimbursement will normally be provided by the Trust for such costs, although individual staff members may be able to claim tax relief for such costs either through their tax code or on their own tax self-assessment returns. However, if there are benefits to the Trust, by being a member of an organisation, payment may be allowable but this must be agreed, prior to the expense being incurred, by the Principal, or TSfE Service Lead.

23 GOVERNANCE ALLOWANCES

Governors may claim allowances to cover expenditure necessary to enable them to perform their duties, this includes; .

- Cost of childcare (excluding payments to a current/former spouse or partner, children or parents)
- Support for Governors with special educational needs
- Support for Governors whose first language is not English
- Photocopying, stationery and postage

This does not include an attendance allowance, or payment to cover loss of earnings.

This does not include travel costs to a meeting in their school/local hub, unless the number of meetings a governor attends exceeds 12 meetings in an Academic year. However, travel costs to different hubs are covered in line with the criteria of this policy.

If a governor feels they may require a claim for non-travel related expenses incurred due to their role as a governor they must gain authorisation prior to the incurred cost from the Chair and Headteacher. The Chair and Headteacher may seek advice from the central governance team. Governor expenses must be budgeted for in the school budget or trust budget for RAB and Board members.

Any claims of travel allowance must be made in line with the criteria set out in the policy.

Where a governor's role requires them to have access to a device and they do not have suitable personal equipment, then governors may apply for a loan device. Governor roles requiring access to a device will usually be deemed as AGB Chair, RAB Chair or Trustee. Applications for a loan device should be made via governance@tsatrust.org.uk and will be signed off by the Head of Governance & Compliance.

Trust Relocation Package

Purpose

The purpose of this scheme is to enable financial assistance to be given to employees who are required to relocate to Portsmouth/Medway/Torbay/Essex to take up appointments within TSAT. Application of the scheme and the actual amounts are at the discretion of the Head Teacher/ Principal/Deputy CEO.

Eligibility

The scheme applies to employees newly appointed to permanent posts who reside beyond a 40 mile radius of the school and whose primary reason for relocating to the area is to take up their new appointment at the school.

Exceptions to the above eligibility may be made in special circumstances by the Deputy CEO

Employees to whom this benefit applied will normally be expected to move within 6 months of accepting the appointment. This period may be extended in exceptional circumstances by the Deputy CEO.

Provisions of the Scheme

The Relocation Package includes allowances for the following:

- Expenses incurred in searching for accommodation.
- Removal expenses and associated leave.
- Lodging Allowances.
- Professional fees.

Search for accommodation

Travelling expenses together with one night's accommodation for the appointee, partner and dependants who travel to Portsmouth/Medway/Torbay/Essex to seek accommodation will be reimbursed. A maximum of two such visits will be reimbursed. Payment will be made on submission of receipts, only after employment has commenced. Travel expenses will be paid at second class rail fare or equivalent.

Removal expenses and associated leave

The appointee may claim up to £1,000 for the reimbursement of removal expenses which include premiums paid to insure furniture in transit and the storage of furniture between moves. Claims will be admitted from the main domicile within the UK but the cost of removing effects from a second home will not be paid.

Whilst it is desirable for the actual move to take place during school holidays; two days paid leave may be taken during term time in respect of the initial house move with the agreement of the Headteacher/Principal.

Lodging Allowances

A Lodging Allowance of £50 per week up to a maximum of 3 calendar months immediately after taking up the appointment will be paid if the appointee has to take up temporary residence locally

during this period whilst continuing to be responsible for the outgoings of another primary residence in the UK. This may be extended at the discretion of the Headteacher/Principal.

Professional fees

Legal and Estate Agents Fees necessarily incurred in surrendering a primary residence in the UK consequential upon appointment at TSAT will be reimbursed up to a maximum of £2000. The original documents must be produced to support the claim for reimbursement.

Repayment on termination of employment

Employees terminating their appointment with TSAT or employees whose employment is terminated for reasons of conduct or performance within the periods detailed below will be required to repay all or part of the monies paid under the scheme as specified. Eligible employees will be required to sign a form of undertaking before the scheme can be applied.

Repayments will be as follows:

Time elapsed between actual date of taking up appointment and last day of service	Percentage of all sums paid under the scheme which have to be repaid
Less than 1 year	100%
1 year but less than 2 years	50%
2 years or more	0%

Documentation

Reimbursement of all claims under the scheme can only be made upon proof of expenditure. Original invoices will be retained by the school for audit purposes. If employees require copies of estimates, invoices etc. for record purposes they should take these before submitting the original document.

Income Tax

The current limit on tax relief for removal expenses and benefits is available from the HMRC website. Payments in excess of this limit will be subject to income tax assessment by HMRC. It is the responsibility of the employee to declare any such expenses to HMRC.

In order to qualify for tax relief the relocation expenses must normally be incurred or the benefits provided before the end of the year assessment following the one in which the employee commences employment.